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**From:**

**Sent:** Friday, September 04, 2009 1:11:48 PM

**To:**

**Cc:**

**Subject:** RE: TMP Becomes a Nonresident Alien

Yes, your assumption is correct. Note, though, that in order for the designation to be valid, A must have been a United States resident at the time of the designation. Treas. Reg. 301.6231(a)(7)-1(b)(2).